

--- “Series of 1897” - 10 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - *without controls* - imprint “AMERICAN BANK NOTE CO. OTTAWA”---

--- coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and an 189\_ stub ---

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Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty”.

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The catalogue lists this ten pound recess printed red “Series of 1897” Coupon stamp as:

**RM-350c** - 10 pounds, red, coarse roulette, on horizontal mesh wove - without control numbers,  
with nine ½ pound coupons and a **189\_** stub

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★**RM-350c** - 10 pounds, red, coarse roulette, CWCS, without control numbering,  
on horizontal mesh wove, with nine ½ pound coupons and an **189\_** stub



★**RM-350c CRP** - 10 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove,  
with nine ½ pound coupons and an **189\_** stub - stamped **CANCELLED** and **Registered**

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--- “Series of 1897” - 10 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - *with 4½ mm. blue controls* - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- RM-350 - coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and a 190\_ stub ---

The catalogue lists this ten pound recess printed red “Series of 1897” Coupon stamp as:

**RM-350** - 10 pounds, red, coarse roulette, on horizontal mesh wove - with 4½ mm. blue controls,  
with nine ½ pound coupons and a **190\_** stub



★**RM-350** - 10 pounds, red, coarse roulette, CWCS, control number **181761**,  
on horizontal mesh wove, with nine ½ pound coupons and a **190\_** stub - from Plate No. 4

027711	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove, a used copy
181045★	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181055	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181062	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181064	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181071	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4
181132	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181155	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181174	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181177	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181225	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181299	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181322	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181331	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4
181332	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181350	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181356	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4
181370	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181375	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181400	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181402	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181410	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181430	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181441	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3
181449	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181454	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181459★	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181473	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181479	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181485	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181496★	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3
181541	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3



181556	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181561	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181591	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181597	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181600	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181642	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181664	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181667	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181670	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181736	RM-350	10 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub
181761 ★	RM-350	10 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub - Plate 4
181790	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181816	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181831	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181836	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181886	RM-350	10 pounds, red, coarse roulette, on horizontal mesh wove
181902	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove
181956 ★	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3
181957	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3
181961	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3
181967	RM-350	10 pounds, red, coarse roulette, CWC, on horizontal mesh wove



★RM-350 - 10 pounds, red, coarse roulette, CWC, control number **181496**,  
on horizontal mesh wove, with nine ½ pound coupons - Plate No. 3



RM-350n SP - 10 pounds, red, a plate proof, with nine ½ pound coupons and a 190\_ stub,  
on horizontal mesh wove, from the 1990 ABN New York sale - stamped **SPECIMEN**



★**RM-350n** - 10 pounds, red, coarse roulette, CWC, without control numbering,  
on horizontal mesh wove, with nine ½ pound coupons - Plate No. 1

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